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Bankruptcy Conflicts Counsel for Delphi Corporation, et al.,
Debtors and Debtors in Possession
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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| -----X | : | |
| In re | : | |
| DELPHI CORPORATION, <i>et al.</i> , | : | Chapter 11 |
| | : | Case No. 05-44481 [RDD] |
| Debtors. | : | Jointly Administered |
| -----X | : | |

**THIRD SUPPLEMENTAL AFFIDAVIT OF ALBERT
TOGUT PURSUANT TO BANKRUPTCY RULE 2014**

STATE OF NEW YORK)
):
COUNTY OF NEW YORK)

Albert Togut, being duly sworn, states the following under penalty of perjury:

1. I am the senior member of Togut, Segal & Segal LLP ("TS&S") located at One Penn Plaza, New York, New York 10119. I am a member in good standing of the Bar of the State of New York and am admitted to practice in the Federal Courts for the Southern and Eastern Districts of New York, the Court of Appeals for the Second Circuit, and the Supreme Court of the United States.

2. On October 8, 2005, Delphi Corporation and certain of its

subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the “Delphi”), filed an Application for an Order Under 11 U.S.C. § 327(a) and Fed R. Bankr. P. 2014(a) (I) Authorizing the Employment and Retention of Togut, Segal & Segal LLP as Conflicts Counsel for the Debtors; and (II) Scheduling a Final Hearing Thereon (the “Application”). I executed a declaration on October 8, 2005 (the “Declaration”) that was filed in support of the Application.

3. On October 11, 2005, I executed and filed a first supplemental affidavit (the “First Supplemental Affidavit”) which disclosed TS&S’s role as conflicts counsel for Tower Automotive Inc. (“Tower”) in Tower’s chapter 11 cases and confirmed that: (i) TS&S would not represent Tower in an action against the Delphi; and (ii) TS&S would not represent Delphi in an action against Tower.

4. On November 4, 2005, the Court entered a Final Order authorizing Delphi’s retention of TS&S.

5. On December 7, 2006, I executed and filed a second supplemental affidavit (the “Second Supplemental Affidavit”) which disclosed TS&S’ role as conflicts counsel for Dura Automotive Systems, Inc. (“Dura”) in Dura’s chapter 11 cases and confirmed that: (i) TS&S would not represent Dura in an action against Delphi; and (ii) TS&S would not represent Delphi in an action against Dura.

6. TS&S has represented, and continues to represent, Delphi as its conflicts counsel in this Chapter 11 case since the filing of Delphi’s Chapter 11 petitions.

7. This third supplemental affidavit supplements the Declaration and the First and Second Supplemental Affidavits.

8. Pursuant to an Order of the United States Bankruptcy Court for the Eastern District of Michigan, Southern District, dated May 17, 2007, Collins & Aikman Corporation and its affiliated Chapter 11 debtors (“C&A”) retained TS&S in connection

with the prosecution of certain causes of action in favor of C&A in their Chapter 11 cases pending before the Honorable Steven Rhodes, Bankruptcy Judge. Kirkland & Ellis ("K&E") is primary bankruptcy counsel to C&A.

9. C&A may have certain causes of action against Delphi and Delphi may have certain claims against C&A.

10. Prior to my firm's retention by C&A, I advised Delphi and Skadden, Arps, Slate, Meagher & Flom LLP ("Skadden"), primary bankruptcy counsel for Delphi, of C&A's desire to retain TS&S as its special counsel. Neither Delphi nor Skadden had any objection thereto.

11. As noted in my Declaration and First and Second Supplemental Affidavits, Delphi is not a K&E client. C&A has agreed that if C&A must file any action or motion in which Delphi is an adverse party, TS&S will not handle such matter.

12. My firm, therefore, will not represent C&A in any action against Delphi. Moreover, my firm will not represent Delphi in any action against C&A.

13. I will continue to file supplemental affidavits regarding my firm's retention in these chapter 11 cases should any additional relevant information arise.

/s/ Albert Togut
Albert Togut (AT-9759)

Subscribed and sworn to before me
on this 30th day of May 2007 in New
York, New York.

/s/ Neil Berger
Notary Public